

(1) Under the authority granted to the Department by Act ~~06-552, No. 91-570 Alabama 1991 Regular Session,~~ the Department establishes a requirement, that ~~every taxpayer~~ certain business entities owing the Department, in connection with an single individual transaction consisting of any ~~State of Alabama return, tax, fee, report or other document,~~ or any other indebtedness obligations that are collected or administered by the Department ~~to the Department, an amount of money as specified in this rule,~~ shall pay such tax liability, fee, or obligation to the Department, in accordance with the procedures stated in these rules, no later than the date such payment is required by law, in funds which are immediately available to the State Treasury on the first banking day following the due date of payment.

(a) The determination as to which business taxpayers shall be subject to the remittance provisions of these rules is made by the Department, ~~on a tax type-by-tax type basis,~~ and is based on individual payments made to the Department during a calendar year, rather than the aggregate of payments made during a calendar year. ~~Threshold amounts have been established to determine if payments made by a taxpayer subject the taxpayer to the EFT tax payment requirement of these rules.~~

~~(b) — The threshold amount for calendar year 1992 is \$100,000. Taxpayers making individual payments of \$100,000 or more will comply with the procedures stated in these rules for payments made during the calendar year 1992 and all years thereafter.~~

~~(c) — The threshold amount for calendar year 1993 is \$50,000. Taxpayers making individual payments of \$50,000 or more will comply with the procedures stated in these rules for payments made during the calendar year 1993 and all years thereafter.~~

~~(d) — The threshold amount for calendar year 1994, and years thereafter, is \$25,000. Taxpayers making individual payments of \$25,000 or more will comply with the procedures stated in these rules for payments made during the calendar year 1994 and all years thereafter.~~

~~(e) — When taxpayers are selected by the Department to make EFT payments for a tax type in accordance with these rules, the taxpayers will be required to comply with these rules until released from that obligation by the Department.~~

(2) The Department will make an periodic annual determinations of those taxpayers who will be required to make payments in accordance with these rules. ~~The determination will be made on a tax type-by-tax type basis; the taxpayer may be liable to make payments for one tax type in accordance with the procedures stated in these rules, but may not be liable to make payments for another tax type in accordance with the procedures stated in these rules.~~ The Department will also review payments ~~on an interim basis~~ to identify additional taxpayers who will be required to make payments in accordance with the procedures stated in these rules.

(a) The Department will notify the selected taxpayers of the requirements of these rules at their last address of record.

~~(b) — The Department will provide the selected taxpayers with forms necessary for registering to make payments for the taxes through EFT. The Department will provide an explanation of the payment options available to the taxpayer.~~

~~(c) — The taxpayer shall register to make payments for the taxes through EFT, and shall select a payment option.~~

~~(d) — The Department will provide the selected taxpayers with instructions and procedures for paying the taxes through EFT.~~

(e b) The Department will provide technical assistance and guidance to the selected taxpayers concerning the payment of taxes through EFT. An EFT hotline will be available to the taxpayers from 8:00 a.m. through 5:00 p.m. (Central Standard Time) each business day, with the exception of state holidays.

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Authority: Act 91-570 and Act 06-522, as codified in Section 40-1-20, Code of Alabama 1975

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